

NOTICE OF INTENT
Department of Revenue
Policy Services Division

Individual Income Tax Payments
(LAC 61:III.1503)

Under the authority of R.S. 47:1511, R.S. 47:105(G), and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to adopt LAC61:III.1503 to mandate the electronic filing of the payment of taxes due with a request for an extension of time to file.

Section 105(G) of Title 47 of the Louisiana Revised Statutes provides that individual income taxes may be paid by check, bank draft, post office money order, express money order, electronic funds transfer, or credit or debit cards. Beginning with the 2011 taxable period, taxpayers electronically requesting an extension of time to file their individual income tax return must electronically pay any income taxes due on or before the due date of the return in order to avoid interest and delinquent payment penalty assessments. A draft of the Potpourri Notice can be found at the below website.

www.doa.louisiana.gov/OSR/Revenue%20Rule-Making%20Comments.pdf

This proposed adoption of LAC 61:III.1503 should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D).

Title 61
REVENUE AND TAXATION
Part III. Administrative Provisions and Miscellaneous

Chapter 15. Mandatory Electronic Filing of Tax Returns and Payments

§1503. Individual Income Tax Payments

A. Form of Payment

1. Louisiana Revised Statute Title 47 Section 105(G) provides that the secretary may accept payment of taxes by:

- a. check;
- b. bank draft;
- c. post office money order;
- d. express money order;
- e. electronic funds transfer; or
- f. credit or debit cards.

2. Any taxpayer who requests an extension to file an individual income tax return must submit the corresponding tax payment electronically.

B. Electronic Payments

1. Electronic payments must be submitted on or before the due date of a return or report.

2. An electronic payment may be submitted via:

- a. credit or debit card;
- b. ACH debit payment; or
- c. any other electronic method authorized by the secretary.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, and 105(G).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 37: